

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS

GENERAL FUND - The General Fund is the primary operating fund of the County. It is used to account for resources traditionally associated with governments, except those required to be accounted for in another fund.

HUMAN SERVICES FUND - To account for funds provided for income maintenance, counseling, alcohol and drug abuse programs, children's center services, services to the developmentally disabled, chronically mentally ill, elderly and administrative support services.

LONG TERM CARE FUND - To account for federal and state funds that provide services to eligible persons who are elderly, developmentally disabled, physically disabled or have a long-term mental illness.

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amount</u> | <u>Variance from Final Budget</u> |
|--|----------------------------|-------------------------|--------------------------|---------------------------------------|
| REVENUES | | | | |
| General intergovernmental assistance | \$ 1,513,079 | \$ 1,513,079 | \$ 1,803,600 | \$ 290,521 |
| Intergovernmental contracts/grants: | | | | |
| State - maternal/child | 74,847 | 74,847 | 74,847 | - |
| State - victim witness | 354,350 | 354,350 | 327,483 | (26,867) |
| State - elderly transportation | 485,266 | 485,266 | 486,150 | 884 |
| State - Title III B | 368,275 | 368,275 | 333,799 | (34,476) |
| State - circuit court support | 1,138,000 | 1,138,000 | 1,137,251 | (749) |
| State - WIC | 644,751 | 662,303 | 625,007 | (37,296) |
| State - miscellaneous drug grants | 210,083 | 266,129 | 241,002 | (25,127) |
| State - indirect cost | 342,122 | 342,122 | 475,237 | 133,115 |
| IV - funding | 320,000 | 320,000 | 341,125 | 21,125 |
| Other | 1,494,650 | 3,159,953 | 1,639,763 | (1,520,190) |
| Total intergovernmental contracts/grants | <u>5,432,344</u> | <u>7,171,245</u> | <u>5,681,664</u> | <u>(1,489,581)</u> |
| Taxes: | | | | |
| Property taxes | 50,497,508 | 50,497,508 | 50,479,577 | (17,931) |
| Sales taxes | 400 | 400 | 1,456 | 1,056 |
| Total taxes | <u>50,497,908</u> | <u>50,497,908</u> | <u>50,481,033</u> | <u>(16,875)</u> |
| Fines and licenses: | | | | |
| County clerk | 127,620 | 127,620 | 144,664 | 17,044 |
| County treasurer | 75,000 | 75,000 | 226,553 | 151,553 |
| Sheriff | - | - | 630,527 | 630,527 |
| Circuit court services | 894,500 | 894,500 | 805,628 | (88,872) |
| Medical examiner | 135,585 | 135,585 | 154,715 | 19,130 |
| Parks and planning | 226,300 | 226,300 | 219,437 | (6,863) |
| Environmental resources | 857,500 | 857,500 | 852,508 | (4,992) |
| Other | 135,000 | 135,000 | 95,405 | (39,595) |
| Total fines and licenses | <u>2,451,505</u> | <u>2,451,505</u> | <u>3,129,437</u> | <u>677,932</u> |
| Charges for services: | | | | |
| Circuit court services fees | 1,232,500 | 1,232,500 | 1,207,826 | (24,674) |
| Sheriff department fees | 1,995,213 | 1,995,213 | 2,091,134 | 95,921 |
| Sheriff huber jail fees | 1,133,140 | 1,133,140 | 1,046,788 | (86,352) |
| Sheriff prisoner fees | 2,202,253 | 2,202,253 | 2,297,225 | 94,972 |
| Register of deeds - fees | 3,055,400 | 3,055,400 | 3,686,613 | 631,213 |
| Office and building rental | 91,119 | 91,119 | 119,344 | 28,225 |
| County park fees | 1,554,000 | 1,554,000 | 1,511,756 | (42,244) |
| Other | 1,430,157 | 1,430,157 | 1,510,338 | 80,181 |
| Total charges for services | <u>12,693,782</u> | <u>12,693,782</u> | <u>13,471,024</u> | <u>777,242</u> |
| Interdepartmental revenues: | | | | |
| Department charges - prisoner transport | 350,400 | 350,400 | 324,214 | (26,186) |
| Department charges - bailiffs | 605,800 | 605,800 | 682,043 | 76,243 |
| Department charges - grounds maintenance | 172,500 | 172,500 | 161,786 | (10,714) |
| Department charges - legal services | 434,308 | 434,308 | 434,422 | 114 |
| Department charges - administrative services | 320,300 | 320,300 | 313,860 | (6,440) |
| Department charges - indirect cost | 419,000 | 419,000 | 576,675 | 157,675 |
| Department charges - building space | 356,684 | 356,684 | 356,684 | - |

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WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2005**

| | Original Budget | Final Budget | Actual Amount | Variance from Final Budget |
|---|----------------------------|--------------------------|--------------------------|---------------------------------------|
| Interdepartmental revenues (continued): | | | | |
| Other | \$ 461,384 | \$ 461,384 | \$ 470,563 | \$ 9,179 |
| Total interdepartmental revenues | <u>3,120,376</u> | <u>3,120,376</u> | <u>3,320,247</u> | <u>199,871</u> |
| Investment earnings | 5,439,490 | 5,439,490 | 2,857,505 | (2,581,985) |
| Miscellaneous revenues: | | | | |
| Interest on delinquent taxes | 1,223,334 | 1,223,334 | 1,255,314 | 31,980 |
| Penalties on delinquent taxes | 614,666 | 614,666 | 640,294 | 25,628 |
| Profit on tax deed sale | 12,000 | 12,000 | 17,664 | 5,664 |
| Sale of capital assets | 2,000 | 2,000 | 495 | (1,505) |
| Recoveries | 237,110 | 255,281 | 636,373 | 381,092 |
| Pay phone commission | 25,000 | 25,000 | 23,588 | (1,412) |
| Employee resale revenue | 241,033 | 241,033 | 189,871 | (51,162) |
| Donations | 7,700 | 7,700 | 10,645 | 2,945 |
| Other | 318,101 | 336,296 | 3,693,563 | 3,357,267 |
| Total miscellaneous revenues | <u>2,680,944</u> | <u>2,717,310</u> | <u>6,467,807</u> | <u>3,750,497</u> |
| Total revenues | <u>83,829,428</u> | <u>85,604,695</u> | <u>87,212,317</u> | <u>1,607,622</u> |
| EXPENDITURES | | | | |
| Justice and public safety | | | | |
| Sheriff - administration | 5,579,495 | 5,646,903 | 5,400,596 | 246,307 |
| Sheriff - jail and corrections | 10,873,478 | 10,862,416 | 10,581,141 | 281,275 |
| Sheriff - investigation | 3,802,101 | 3,861,342 | 3,665,988 | 195,354 |
| Sheriff - patrol | 8,256,011 | 8,420,575 | 8,730,939 | (310,364) |
| District attorney | 2,161,214 | 2,199,429 | 2,106,570 | 92,859 |
| Circuit court services | 8,452,616 | 8,534,770 | 8,420,899 | 113,871 |
| Medical examiner | 1,097,226 | 1,149,440 | 1,139,820 | 9,620 |
| Emergency preparedness | 4,343,115 | 5,353,924 | 4,234,849 | 1,119,075 |
| Total justice and public safety | <u>44,565,256</u> | <u>46,028,799</u> | <u>44,280,802</u> | <u>1,747,997</u> |
| Health and human services: | | | | |
| Senior services | 2,267,948 | 2,338,381 | 1,968,421 | 369,960 |
| Veteran services | 249,204 | 249,204 | 232,583 | 16,621 |
| Human services | 3,095,981 | 3,113,595 | 3,036,569 | 77,026 |
| Total health and human services | <u>5,613,133</u> | <u>5,701,180</u> | <u>5,237,573</u> | <u>463,607</u> |
| Environment, parks and education: | | | | |
| University of Wisconsin extension | 496,488 | 972,596 | 667,360 | 305,236 |
| Register of deeds | 1,872,408 | 1,985,444 | 1,788,961 | 196,483 |
| Parks and land use | 11,230,710 | 11,791,953 | 10,943,820 | 848,133 |
| Total parks and land use | <u>13,599,606</u> | <u>14,749,993</u> | <u>13,400,141</u> | <u>1,349,852</u> |
| Public works | | | | |
| Facilities management | 9,138,476 | 9,583,508 | 9,039,057 | 544,451 |
| General government: | | | | |
| County executive | 518,354 | 536,299 | 468,666 | 67,633 |
| County board | 1,332,291 | 1,332,291 | 1,239,675 | 92,616 |
| Administration | 6,595,388 | 6,720,257 | 6,245,015 | 475,242 |
| County clerk | 456,366 | 547,048 | 530,145 | 16,903 |

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amount</u> | <u>Variance from Final Budget</u> |
|---|-----------------------------|-----------------------------|-----------------------------|---------------------------------------|
| General government (continued): | | | | |
| County treasurer | \$ 687,941 | \$ 687,941 | \$ 548,885 | \$ 139,056 |
| Non-departmental | 3,129,050 | 3,176,059 | 1,756,318 | 1,419,741 |
| Corporation counsel | 1,285,596 | 1,285,596 | 1,204,961 | 80,635 |
| Total general government | 14,004,986 | 14,285,491 | 11,993,665 | 2,291,826 |
| Total expenditures | <u>86,921,457</u> | <u>90,348,971</u> | <u>83,951,238</u> | <u>6,397,733</u> |
| Excess of Revenues Over (Under) Expenditures | (3,092,029) | (4,744,276) | 3,261,079 | 8,005,355 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | 165,000 | 165,000 |
| Transfers out | - | - | (3,917,420) | (3,917,420) |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>(3,752,420)</u> | <u>(3,752,420)</u> |
| Net change in fund balances | (3,092,029) | (4,744,276) | (491,341) | 4,252,935 |
| Fund Balance - January 1 | 50,349,968 | 50,349,968 | 50,349,968 | - |
| Fund Balance - December 31 | <u>\$ 47,257,939</u> | <u>\$ 45,605,692</u> | <u>\$ 49,858,627</u> | <u>\$ 4,252,935</u> |

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - HUMAN SERVICES FUND
For The Year Ended December 31, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amount</u> | <u>Variance from Final Budget</u> |
|---|----------------------------|--------------------------|--------------------------|---------------------------------------|
| REVENUES | | | | |
| Intergovernmental contracts/grants: | | | | |
| State - human services allocation | \$ 7,153,918 | \$ 7,153,918 | \$ 8,432,370 | \$ 1,278,452 |
| State - youth aids | 3,304,091 | 3,304,091 | 3,296,397 | (7,694) |
| State - income maintenance programs | 2,010,024 | 2,010,024 | 2,046,912 | 36,888 |
| State - community integration | 200,421 | 200,421 | 207,617 | 7,196 |
| State - child day care | 443,383 | 443,383 | 444,651 | 1,268 |
| State - jobs program | 223,397 | 223,397 | 162,793 | (60,604) |
| State - alcohol and drug abuse | 611,473 | 611,473 | 611,473 | - |
| State - child support | 185,483 | 185,483 | 185,483 | - |
| Other | 8,657,629 | 8,699,829 | 6,219,797 | (2,480,032) |
| Total intergovernmental contracts/grants | <u>22,789,819</u> | <u>22,832,019</u> | <u>21,607,493</u> | <u>(1,224,526)</u> |
| Taxes | 12,085,273 | 12,085,273 | 12,085,273 | - |
| Fines and licenses | 480,000 | 480,000 | 501,878 | 21,878 |
| Charges for services: | | | | |
| Client fees | 2,250,000 | 2,250,000 | 1,695,488 | (554,512) |
| Child center fees | 1,000 | 1,000 | - | (1,000) |
| Other | 4,000 | 4,000 | 25,952 | 21,952 |
| Total charges for services | <u>2,255,000</u> | <u>2,255,000</u> | <u>1,721,440</u> | <u>(533,560)</u> |
| Interdepartmental revenues | 31,442 | 31,442 | 44,176 | 12,734 |
| Miscellaneous revenues: | | | | |
| SSI/SS collections | 617,848 | 617,848 | 907,052 | 289,204 |
| State - collections | 100,000 | 100,000 | 75,721 | (24,279) |
| Recoveries/refunds | 55,000 | 55,000 | 228,938 | 173,938 |
| Donations | 2,000 | 2,000 | 4,067 | 2,067 |
| Other | 752,900 | 752,900 | 719,465 | (33,435) |
| Total miscellaneous revenues | <u>1,527,748</u> | <u>1,527,748</u> | <u>1,935,243</u> | <u>407,495</u> |
| Total revenues | <u>39,169,282</u> | <u>39,211,482</u> | <u>37,895,503</u> | <u>(1,315,979)</u> |
| EXPENDITURES | | | | |
| Health and human services: | | | | |
| Salaries | 12,765,131 | 12,689,166 | 12,694,467 | (5,301) |
| Employee benefits | 4,975,100 | 4,961,465 | 4,938,859 | 22,606 |
| Operating | 1,295,422 | 1,311,786 | 1,210,560 | 101,226 |
| Purchased services - contracted | 9,547,839 | 9,581,739 | 9,986,480 | (404,741) |
| Purchased services - client services | 4,872,435 | 4,872,435 | 3,219,455 | 1,652,980 |
| Purchased services - aid for dependent children | 2,500,672 | 2,500,672 | 2,483,728 | 16,944 |
| Purchased services - general assistance | 167,560 | 167,560 | 196,063 | (28,503) |
| Purchased services - day care | 219,200 | 219,200 | 186,250 | 32,950 |
| Purchased services - other | 1,884,651 | 1,903,288 | 1,762,787 | 140,501 |
| Interdepartmental charges | 1,396,922 | 1,396,922 | 1,371,455 | 25,467 |
| Total expenditures | <u>39,624,932</u> | <u>39,604,233</u> | <u>38,050,104</u> | <u>1,554,129</u> |
| Excess of Revenues Over (Under) Expenditures | (455,650) | (392,751) | (154,601) | 238,150 |

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - HUMAN SERVICES FUND
For The Year Ended December 31, 2005

| | Original Budget | Final Budget | Actual Amount | Variance from Final Budget |
|---|--------------------------|--------------------------|----------------------------|-------------------------------|
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | \$ - | \$ - | \$ (89,600) | \$ (89,600) |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>(89,600)</u> | <u>(89,600)</u> |
| Net change in fund balances | (455,650) | (392,751) | (244,201) | 148,550 |
| Fund Balance - January 1 | <u>1,252,431</u> | <u>1,252,431</u> | <u>1,252,431</u> | <u>-</u> |
| Fund Balance - December 31 | <u>\$ 796,781</u> | <u>\$ 859,680</u> | <u>\$ 1,008,230</u> | <u>\$ 148,550</u> |

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - LONG TERM CARE FUND
For The Year Ended December 31, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amount</u> | <u>Variance from Final Budget</u> |
|---|----------------------------|----------------------------|----------------------------|---------------------------------------|
| REVENUES | | | | |
| Intergovernmental contracts/grants: | | | | |
| State - community options | \$ 3,742,416 | \$ 3,742,416 | \$ 3,877,892 | \$ 135,476 |
| State - community integration | 20,360,691 | 20,360,691 | 20,182,934 | (177,757) |
| State - human services allocation | 3,066,766 | 3,066,766 | 2,412,024 | (654,742) |
| State - other | 5,332,076 | 5,332,076 | 1,707,540 | (3,624,536) |
| Total intergovernmental contracts/grants | <u>32,501,949</u> | <u>32,501,949</u> | <u>28,180,390</u> | <u>(4,321,559)</u> |
| Taxes | 1,782,051 | 1,782,051 | 1,782,051 | - |
| Charges for services: | | | | |
| Client fees | <u>452,275</u> | <u>452,275</u> | <u>501,234</u> | <u>48,959</u> |
| Total charges for services | <u>452,275</u> | <u>452,275</u> | <u>501,234</u> | <u>48,959</u> |
| Miscellaneous revenues: | | | | |
| SSI collections | 2,060,310 | 2,060,310 | 2,154,250 | 93,940 |
| Recoveries/refunds | 99,600 | 99,600 | 285,826 | 186,226 |
| Other | - | - | 238 | 238 |
| Total miscellaneous revenues | <u>2,159,910</u> | <u>2,159,910</u> | <u>2,440,314</u> | <u>280,404</u> |
| Total revenues | <u>36,896,185</u> | <u>36,896,185</u> | <u>32,903,989</u> | <u>(3,992,196)</u> |
| EXPENDITURES | | | | |
| Health and human services: | | | | |
| Salaries | 1,827,371 | 1,788,671 | 1,768,776 | 19,895 |
| Employee benefits | 658,090 | 642,320 | 637,413 | 4,907 |
| Operating expenses | 49,215 | 49,215 | 47,074 | 2,141 |
| Purchased services - contracted | 5,065,539 | 5,065,539 | 4,893,987 | 171,552 |
| Purchased services - client services | 25,604,491 | 25,499,491 | 25,190,318 | 309,173 |
| Purchased services - other | 3,661,365 | 3,661,365 | 967 | 3,660,398 |
| Interdepartmental charges | 230,114 | 230,114 | 216,087 | 14,027 |
| Total expenditures | <u>37,096,185</u> | <u>36,936,715</u> | <u>32,754,622</u> | <u>4,182,093</u> |
| Excess of Revenues Over (Under) Expenditures | (200,000) | (40,530) | 149,367 | 189,897 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (159,470)</u> | <u>\$ (159,470)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>(159,470)</u> | <u>(159,470)</u> |
| Net change in fund balances | (200,000) | (40,530) | (10,103) | 30,427 |
| Fund Balance - January 1 | <u>2,028,485</u> | <u>2,028,485</u> | <u>2,028,485</u> | <u>-</u> |
| Fund Balance - December 31 | <u>\$ 1,828,485</u> | <u>\$ 1,987,955</u> | <u>\$ 2,018,382</u> | <u>\$ 30,427</u> |

WAUKESHA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2005

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles on the modified accrual basis of accounting.

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